

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re: : Chapter 13
:
DENISE ROBIN MARSHALL : Bankruptcy No. 19-12850-AMC
:
Debtor :

**OBJECTION OF THE COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE TO DEBTOR'S
THIRD AMENDED CHAPTER 13 PLAN OF MARCH 13, 2020**

TO THE HONORABLE ASHLEY M. CHAN,
UNITED STATES BANKRUPTCY JUDGE:

The Commonwealth of Pennsylvania, Department of Revenue ("Commonwealth"), by and through its counsel, Carol E. Momjian, Senior Deputy Attorney General, Office of Attorney General, does hereby object as a party in interest to Debtor's Third Amended Chapter 13 Plan ("Plan") dated March 13, 2020, as follows:

1. On October 21, 2019 the Commonwealth filed a Proof of Claim for unpaid personal income taxes in the amount of \$37,474.08 of which \$19,224.99 is a secured claim pursuant to 11 U.S.C. § 506(a)(1), \$15,244.16 is a priority claim pursuant to 11 U.S.C. § 507(a)(8) and \$3,004.93 is a general unsecured claim.
2. The Debtor has failed to file Pennsylvania personal income tax return for tax year 2019 as required by 11 U.S.C. § 1308(a). The Debtor's failure to comply with section 1308 renders the Plan not confirmable pursuant to 11 U.S.C. § 1325(a)(9).
3. For the foregoing reason, the Plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed under 11 U.S.C. § 1325(a)(1).

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue respectfully requests this Honorable Court Deny Confirmation of Debtor's Third Amended Plan dated March 13, 2020.

DATE: October 15, 2020

Respectfully submitted,

JOSH SHAPIRO
ATTORNEY GENERAL

COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL
The Phoenix Building
1600 Arch Street, Suite 300
Philadelphia, PA 19103
Tel: (215) 560-2128
Fax: (717) 772-4526
E-mail: cmomjian@attorneygeneral.gov

BY: /s/ Carol E. Momjian
CAROL E. MOMJIAN
Senior Deputy Attorney General
PA I.D. No. 49219

JASON L. SWARTLEY
Chief Deputy Attorney General
Financial Enforcement Section